

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

SPECIAL CIVIL APPLICATION No 9010 of 1999

For Approval and Signature:

Hon'ble MR.JUSTICE M.S.SHAH

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1. Whether Reporters of Local Papers may be allowed : NO
to see the judgements?
 2. To be referred to the Reporter or not? : NO
 3. Whether Their Lordships wish to see the fair copy : NO
of the judgement?
 4. Whether this case involves a substantial question : NO
of law as to the interpretation of the Constitution
of India, 1950 of any Order made thereunder?
 5. Whether it is to be circulated to the Civil Judge? : NO

M/S SKUBID ELECTRONICS PVT LTD
Versus
STATE OF GUJARAT

Appearance:

MR JT TRIVEDI for Petitioner
RULE SERVED for Respondent No. 1
MR HM BHAGAT for Respondent No. 2, 3

CORAM : MR.JUSTICE M.S.SHAH

Date of decision: 05/09/2000

ORAL JUDGEMENT

The petitioner is aggrieved by the order dated 25.5.1993 passed by the Deputy Collector, Stamp Duty Valuation Organisation, Surat and order dated 28.6.1999 passed by the Chief Controlling Revenue Authority for the State of Gujarat in the matter of payment of stamp duty. The petitioner submits that with regard to identical

property less stamp duty has been accepted for registration whereas the amount in excess is asked from the petitioner and the petitioner's case has been rejected at both levels. The petitioner seeks to place reliance on document annexure "F" dated 28.6.1999. Mr.Bhagat has pointed out that the petitioner did not produce these documents before respondent Nos 3 or respondent No. 2 in appeal, and therefore, the same could not have been considered by the respondent authorities.

2. In the facts and circumstances, the petitioner submits that he may be granted another opportunity to produce the same and other relevant documents before the concerned authorities, i.e. the respondent No.3-Deputy Collector, Stamp Duty Valuation Organisation, Surat. Mr.Bhagat has no objection to the said course of action being adopted.

3. In the facts and circumstances of the case, it is therefore directed that if the petitioner produces any documents claiming parity with others for the purpose of registration and payment of stamp duty, the Deputy Collector, Stamp Duty Valuation Organisation, Surat shall consider the same in accordance with law and pass appropriate orders. If at all he comes to conclusion that the order dated 25.5.93 is required to be changed, in doing so he will not be influenced either by the order dated 25.5.93 itself or even by the order passed by the Chief Controlling Revenue Authority on 28.6.1999. In case the Deputy Collector Stamp Duty Valuation Organisation Surat comes to conclusion that no change is required, it will be open for him to pass appropriate orders in accordance with law to that effect and in such a case when no change is required in the order dated 25.5.93 passed by the Collector, Stamp Duty Valuation Organisation, both these orders dated 25.5.93 and 28.6.99 shall hold good. The petitioner also consents to the terms in which this order has been passed. Rule is made absolute in terms aforesaid only. No order as to costs.

5.9.2000 (M.S.SHAH,J)

